

Lampiran 1. Total Aset Tahun 2014 - 2016

No	Kode	Total Aset			Rata-rata Total Aset
		2014	2015	2016	
1	AGRO	6,385,191,484,000	8,364,502,563,000	11,377,960,721,000	8,709,218,256,000
2	AGRS	4,111,036,000,000	4,217,368,000,000	4,059,950,000,000	4,129,451,333,333
3	BACA	9,251,776,000,000	12,159,197,000,000	14,207,414,000,000	11,872,795,666,667
4	BBCA	552,423,892,000,000	594,372,770,000,000	676,738,753,000,000	607,845,138,333,333
5	BBKP	79,051,268,000,000	94,366,502,000,000	105,406,002,000,000	92,941,257,333,333
6	BBMD	8,672,083,709,182	9,409,596,959,532	10,587,950,826,941	9,556,543,831,885
7	BBNI	416,573,708,000,000	508,595,288,000,000	603,031,880,000,000	509,400,292,000,000
8	BBNP	9,468,873,488,000	8,613,113,759,000	7,705,782,413,000	8,595,923,220,000
9	BBRI	801,955,021,000,000	24,253,845,000,000	24,253,845,000,000	283,487,570,333,333
10	BBTN	144,575,961,000,000	171,807,592,000,000	214,168,479,000,000	176,850,677,333,333
11	BDMN	195,708,593,000,000	188,057,412,000,000	174,086,730,000,000	185,950,911,666,667
12	BJBR	75,836,537,000,000	88,697,430,000,000	102,318,457,000,000	88,950,808,000,000
13	BJTM	37,998,046,000,000	42,803,631,000,000	43,032,950,000,000	41,278,209,000,000
14	BMRI	855,039,673,000,000	910,063,409,000,000	1,038,706,009,000,000	934,603,030,333,333
15	BMAS	4,828,575,431,000	5,343,936,388,000	5,481,518,940,000	5,218,010,253,000
16	BNBA	5,155,422,644,599	6,567,266,817,941	7,121,173,332,944	6,281,287,598,495
17	BNGA	233,162,423,000,000	238,849,252,000,000	241,571,728,000,000	237,861,134,333,333
18	BNII	143,318,466,000,000	157,619,013,000,000	166,678,902,000,000	155,872,127,000,000
19	BSIM	21,259,549,000,000	27,868,688,000,000	31,192,626,000,000	26,773,621,000,000
20	BTPN	75,014,737,000,000	81,039,663,000,000	91,371,387,000,000	82,475,262,333,333
21	BVIC	21,364,882,284,000	23,250,685,651,000	25,999,981,283,000	23,538,516,406,000
22	DNAR	1,641,450,609,400	2,073,669,626,056	2,311,229,050,401	2,008,783,095,286
23	INPC	23,462,770,000,000	25,119,249,000,000	26,219,938,000,000	24,933,985,666,667
24	MAYA	36,194,949,087,000	47,305,953,535,000	60,839,102,211,000	48,113,334,944,333
25	MCOR	385,351,499,000,000	10,089,121,000,000	12,257,391,000,000	135,899,337,000,000
26	MEGA	66,647,891,000,000	68,225,170,000,000	70,531,682,000,000	68,468,247,666,667
27	NAGA	1,892,362,149,138	2,038,205,238,811	2,242,642,135,787	2,057,736,507,912
28	NISP	103,123,179,000,000	120,480,402,000,000	138,196,341,000,000	120,599,974,000,000
29	NOBU	5,767,590,000,000	6,703,377,000,000	8,992,244,000,000	7,154,403,666,667
30	PNBN	172,581,667,000,000	183,120,540,000,000	199,175,053,000,000	184,959,086,666,667
31	PNBS	6,207,678,452,000	7,134,234,975,000	8,757,963,603,000	7,366,625,676,667
32	SDRA	16,432,776,000,000	20,019,523,000,000	22,630,634,000,000	19,694,311,000,000

Lampiran 2. Total Persistensi Laba 2014 - 2016

No	Kode	Persistensi Laba (Y)		
		2014	2015	2016
1	AGRO	0.010	0.013	0.016
2	AGRS	0.002	0.002	0.002
3	BACA	0.008	0.010	0.011
4	BBCA	0.034	0.037	0.043
5	BBKP	0.010	0.013	0.015
6	BBMD	0.033	0.034	0.025
7	BBNI	0.027	0.023	0.028
8	BBNP	0.015	0.011	0.001
9	BBRI	0.109	0.115	0.120
10	BBTN	0.009	0.014	0.019
11	BDMN	0.019	0.018	0.024
12	BJBR	0.016	0.020	0.016
13	BJTM	0.033	0.031	0.035
14	BMRI	0.028	0.028	0.020
15	BMAS	0.006	0.010	0.018
16	BNBA	0.011	0.012	0.017
17	BNGA	0.013	0.002	0.012
18	BNII	0.006	0.011	0.017
19	BSIM	0.008	0.009	0.018
20	BTPN	0.031	0.029	0.032
21	BVIC	0.005	0.004	0.004
22	DNAR	0.002	0.009	0.008
23	INPC	0.007	0.003	0.004
24	MAYA	0.012	0.018	0.023
25	MCOR	2.836	0.001	0.001
26	MEGA	0.010	0.018	0.023
27	NAGA	0.004	0.007	0.008
28	NISP	0.015	0.017	0.019
29	NOBU	0.003	0.003	0.005
30	PNBN	0.019	0.013	0.018
31	PNBS	0.013	0.010	0.004
32	SDRA	0.010	0.018	0.021

Lampiran 3. *Book Tax Differences* 2014 - 2016

No	Kode	Perbedaan Laba Akuntansi dan Fiskal (X)		
		2014	2015	2016
1	AGRO	0.000	0.000	0.000
2	AGRS	0.001	0.000	0.000
3	BACA	0.000	0.000	0.000
4	BBCA	-0.001	-0.097	-0.094
5	BBKP	0.000	-0.007	0.002
6	BBMD	0.000	-0.001	0.000
7	BBNI	0.000	-0.171	-0.016
8	BBNP	0.000	0.000	0.000
9	BBRI	0.001	-0.005	-0.246
10	BBTN	0.000	-0.022	-0.031
11	BDMN	-0.002	-0.105	-0.152
12	BJBR	0.000	0.001	-0.009
13	BJTM	-0.002	-0.016	-0.022
14	BMRI	0.000	-0.080	-0.282
15	BMAS	0.000	0.000	0.000
16	BNBA	0.000	0.000	-0.001
17	BNGA	0.000	-0.005	0.002
18	BNII	0.000	0.051	-0.010
19	BSIM	0.001	0.005	0.001
20	BTPN	0.000	-0.007	-0.007
21	BVIC	-0.001	-0.010	-0.007
22	DNAR	0.000	0.000	0.000
23	INPC	0.000	-0.001	0.001
24	MAYA	0.000	-0.001	0.022
25	MCOR	0.000	-0.016	0.001
26	MEGA	0.000	0.001	-0.009
27	NAGA	0.000	0.000	0.000
28	NISP	0.000	-0.011	-0.052
29	NOBU	0.000	0.000	0.001
30	PNBN	0.000	-0.010	-0.028
31	PNBS	0.000	0.000	0.000
32	SDRA	0.001	0.003	0.003

Lampiran 4. *Large Positive/Negative Book Tax Differences 2014 – 2016*

No	Kode	<i>Large Positive/Negative Book Tax Differences</i>		
		2014	2015	2016
1	AGRO	0	0	0
2	AGRS	0	1	1
3	BACA	0	0	1
4	BBCA	1	1	1
5	BBKP	0	1	0
6	BBMD	1	1	1
7	BBNI	0	1	1
8	BBNP	0	0	0
9	BBRI	0	1	1
10	BBTN	0	1	1
11	BDMN	1	1	1
12	BJBR	1	0	1
13	BJTM	1	1	1
14	BMRI	0	1	1
15	BMAS	1	1	1
16	BNBA	0	1	1
17	BNGA	0	1	0
18	BNII	1	0	1
19	BSIM	0	0	0
20	BTPN	1	1	1
21	BVIC	1	1	1
22	DNAR	0	1	1
23	INPC	1	1	0
24	MAYA	0	1	0
25	MCOR	1	1	0
26	MEGA	0	0	1
27	NAGA	1	0	0
28	NISP	0	1	1
29	NOBU	0	0	0
30	PNBN	1	1	1
31	PNBS	0	1	0
32	SDRA	0	0	0

## Lampiran 5. Manajemen Laba 2014 – 2016

No	Kode	Manajemen Laba (Z1)		
		2014	2015	2016
1	AGRO	0.43	1	(0.65)
2	AGRS	(0.03)	(0)	0.01
3	BACA	(0.05)	(1)	0.00
4	BBCA	0.01	0	0.01
5	BBKP	(0.05)	0	0.03
6	BBMD	(0.01)	0	(0.01)
7	BBNI	0.03	(0)	0.03
8	BBNP	(0.01)	(0)	(0.06)
9	BBRI	0.02	0	0.00
10	BBTN	(0.11)	0	0.09
11	BDMN	(0.05)	(0)	0.01
12	BJBR	(0.04)	0	(0.05)
13	BJTM	0.06	(0)	0.05
14	BMRI	0.01	0	(0.03)
15	BMAS	(0.01)	0	0.02
16	BNBA	(0.03)	0	0.11
17	BNGA	(0.09)	(0)	0.12
18	BNII	(0.05)	0	0.08
19	BSIM	(0.04)	0	0.05
20	BTPN	(0.01)	(0)	0.01
21	BVIC	(0.84)	(0)	0.22
22	DNAR	(0.03)	0	(0.03)
23	INPC	0.44	0	(0.00)
24	MAYA	0.00	0	0.02
25	MCOR	-	(621)	(0.03)
26	MEGA	0.01	0	0.01
27	NAGA	0.02	0	0.00
28	NISP	0.01	0	0.02
29	NOBU	0.00	0	0.01
30	PNBN	0.01	(0)	0.05
31	PNBS	0.05	(0)	(0.02)
32	SDRA	(0.03)	0	0.01

## Lampiran 6. Penghindaran Pajak 2014 - 2016

No	Kode	Penghindaran Pajak (Z2)		
		2014	2015	2016
1	AGRO	0.291	0.240	0.271
2	AGRS	0.880	0.680	0.573
3	BACA	0.291	0.238	0.261
4	BBCA	0.220	0.222	0.220
5	BBKP	0.243	0.198	0.221
6	BBMD	0.278	0.266	0.324
7	BBNI	0.244	0.319	0.251
8	BBNP	0.270	0.252	0.512
9	BBRI	0.194	0.215	0.182
10	BBTN	0.232	0.255	0.282
11	BDMN	0.372	0.586	0.371
12	BJBR	0.216	0.147	0.355
13	BJTM	0.397	0.351	0.320
14	BMRI	0.220	0.201	0.320
15	BMAS	0.336	0.256	0.309
16	BNBA	0.271	0.486	0.263
17	BNGA	0.316	0.477	0.192
18	BNII	0.334	0.226	0.118
19	BSIM	0.168	0.086	0.085
20	BTPN	0.328	0.283	0.295
21	BVIC	0.455	0.458	0.318
22	DNAR	2.660	0.142	0.304
23	INPC	0.156	1.382	0.338
24	MAYA	0.236	0.254	0.172
25	MCOR	0.000	0.205	0.484
26	MEGA	0.118	0.100	0.254
27	NAGA	0.032	0.335	0.267
28	NISP	0.230	0.267	0.334
29	NOBU	0.062	0.146	0.158
30	PNBN	0.271	0.473	0.268
31	PNBS	0.169	0.405	0.343
32	SDRA	0.301	0.147	0.315

## Lampiran 7. Result for Outer Loading

### Outer Loading for Earning Management

	Original Sampl...	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
BTD <- Latent Variable 1	1.000	1.000	0.000		
EM <- Latent Variable 3	1.000	1.000	0.000		
Latent Variable 1 * Latent Variable 3 <- Moderating Effect 1	0.631	0.847	0.329	1.919	0.055
PL <- Latent Variable 2	1.000	1.000	0.000		

### Outer Loading for Tax Avoidance

	Original Sample (O)	Sample Mean (M)	Standard Devia...	T Statistics ( O...	P Values
BTD <- Latent ...	1.000	1.000	0.000		
Latent Variable ...	0.970	0.962	0.219	4.437	0.000
PL <- Latent Va...	1.000	1.000	0.000		
TA <- Latent Va...	1.000	1.000	0.000		



Lampiran 8. *Discriminant Validity**Discriminant Validity for Earning Management*

	Latent Variable 1	Latent Variable 2	Latent Variable 3	Moderating Eff...
Latent Variable 1	1.000			
Latent Variable 2	0.144	1.000		
Latent Variable 3	-0.112	-0.993	1.000	
Moderating Effect 1	0.173	-0.943	0.959	1.000

*Discriminant Validity for Tax Avoidance*

	Latent Variable 1	Latent Variable 2	Latent Variable 3	Moderating Eff...
Latent Variable 1	1.000			
Latent Variable 2	0.144	1.000		
Latent Variable 3	0.134	-0.116	1.000	
Moderating Effect 1	-0.134	-0.098	0.044	1.000

MCE



Lampiran 9. *Composite Reliability and Cronbach's Alpha*

*Composite Reliability and Cronbach's Alpha for Earning Management*

	Cronbach's Alpha	rho_A	Composite Reliability	Average Varian...
Latent Variable 1	1.000	1.000	1.000	1.000
Latent Variable 2	1.000	1.000	1.000	1.000
Latent Variable 3	1.000	1.000	1.000	1.000
Moderating Eff...	1.000	1.000	1.000	1.000

*Composite Reliability and Cronbach's Alpha for Tax Avoidance*

Matrix	Cronbach's Alpha	rho_A	Composite Reliability	Average
	Cronbach's Al...	rho_A	Composite Rel...	Average Varian...
Latent Variable 1	1.000	1.000	1.000	1.000
Latent Variable 2	1.000	1.000	1.000	1.000
Latent Variable 3	1.000	1.000	1.000	1.000
Moderating Eff...	1.000	1.000	1.000	1.000

IMCE

Lampiran 10. *R-Square**R-Square for Earning Management*

Matrix	R Square	R Square Adjusted
	R Square	R Square Adjus...
Latent Variable 2	0.987	0.986

*R-Square for Tax Avoidance*

Matrix	R Square	R Square Adjusted
	R Square	R Square Adjus...
Latent Variable 2	0.044	-0.058

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